

# County Service Area 70 Zone R-33 (Big Bear City)

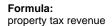
Report Created:11/3/2016

County Service Area 70 Zone R-33 is governed by the County Board of Supervisors. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone receives a \$100 per parcel, per year service charge on 96 parcels to fund road maintenance and snow removal services to .76 mile of paved road on Fairway Blvd in Bear Valley. The zone does not receive general levy property tax revenue, therefore assessed value data is not compiled by the County. The audits identify the receipt of property taxes even though the zone receives a service charge.

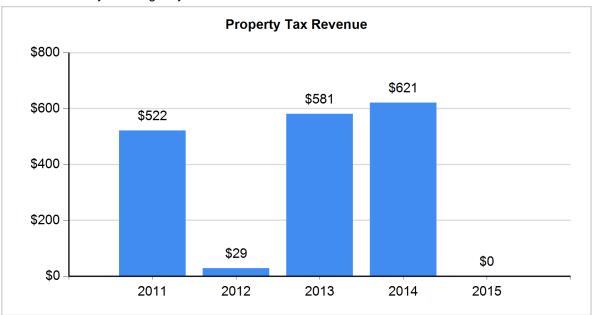
## **Property Tax Revenue**

#### Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.



#### Source: Statement of Activities; Statement of Revenues, Expenditures and Changes in Fund Balance/Net Position



#### **Agency Response**

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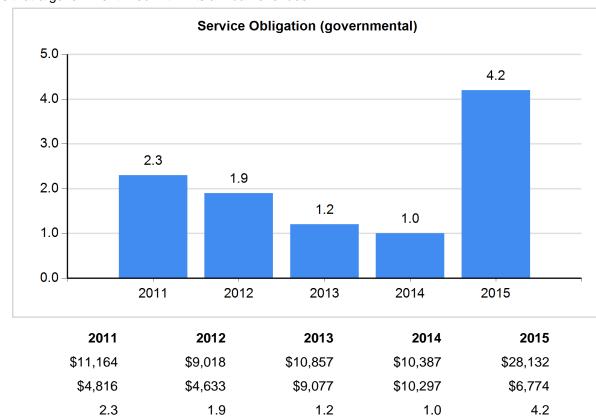
## **Service Obligation (governmental)**

### Description

Measures whether or not a government's annual revenues were sufficient to pay for annual operations. A ratio of one or higher indicates that a government lived within its annual revenues.

#### Formula: operating revenue/operating expenditures

#### Source: Statement of Revenues, Expenditures and Changes in Fund Balance



#### **Agency Response**

The level of services provided to Road Districts is dictated by the available revenue. Capital improvement and maintenance projects are funded over multiple fiscal years. In years where capital and maintenance expenditures are incurred, fund balance is used to fund the projects.

# **County Service Area 70 Zone R-33 (Big Bear City)**

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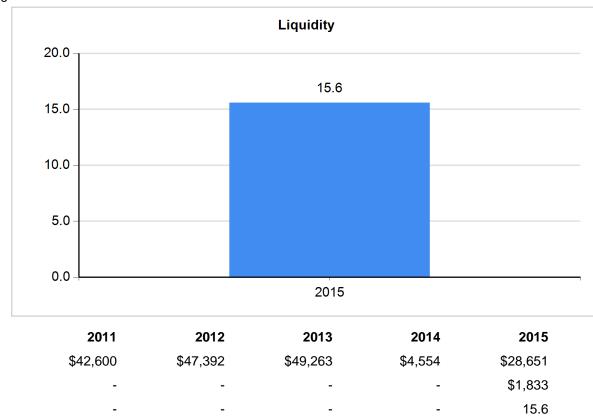
# Liquidity

#### **Description**

Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

#### Formula: cash & investments (does not include fiscal agents, restricted, or fiduciary/current liabilities

# **Source:** Statement of Net Position



## **Agency Response**